

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITR No.120 of 1996  
Date of decision 10. 7 .2007

The CIT Jalandhar .. Appellant

Versus

The Sr. Manager, Indian Overseas Bank. .. Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR  
HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

PRESENT: Mr.Sanjiv Bansal, Advocate for the petitioner

M.M.Kumar, J.

For orders, see ITR No.24 of 1996.

**(M.M.Kumar)**  
**Judge**

**(Ajay Kumar Mittal)**  
**Judge**

**10.7.2007**  
**okg**